

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 183 and 183-A of 1992

For Approval and Signature:

Hon'ble MR.JUSTICE R.K.ABICHANDANI and
MR.JUSTICE KUNDAN SINGH

- =====
1. Whether Reporters of Local Papers may be allowed to see the judgements?
 2. To be referred to the Reporter or not?
 3. Whether Their Lordships wish to see the fair copy of the judgement?
 4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
 5. Whether it is to be circulated to the Civil Judge?

COMMISSIONER OF INCOME-TAX

Versus

MAHENDRA D. PARMER

Appearance:

Mr. Mihir Joshi for MANISH R BHATT for Petitioner
SERVED BY RPAD - (N) for Respondent No. 1

CORAM : MR.JUSTICE R.K.ABICHANDANI and
MR.JUSTICE KUNDAN SINGH

Date of decision: 20/03/98

ORAL JUDGEMENT

(Per R.K.Abichandani,J)

During the hearing of this Reference, it is stated on behalf of the assessee by his learned counsel that the question of law involved in this Reference is already pending before the Supreme Court in matters which had arisen from the cases of the members of the same

group of assessees and the respondent of the present Reference agrees to abide by the decision of the Supreme Court on this question of law and he states that he will have no objection if on the basis of the decision given by the Supreme Court on this question of law, concerned authorities of the Department make necessary orders and adjustments on the basis that the present similar questions of law also stand so answered.

The learned counsel for the Revenue appearing in this matter states that the Revenue is satisfied with the statement and that on the question of law similar to that which is involved in this reference being decided by the Supreme Court, this question will also be treated to have been answered accordingly and necessary changes and adjustment would be made. The learned counsel for the respondent assessee also states that the assessee will file the requisite statements before the concerned authorities in consonance with the oral undertaking given through his learned counsel.

In view of this arrangement, it is not necessary to answer the question referred to in this Reference at this stage and its answer will be the answer that will be given by the Hon'ble Supreme Court on identical question in the matters which are already before the Supreme Court. The Reference stands disposed of accordingly with no order as to costs.

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